

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

April 16, 1992

RECORDATION NO. 16282-B FILE NO.

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

APR 20 1992 10 15 AM

INTERSTATE COMMERCE COMMISSION

Dear Ms. Lee:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder, two (2) executed counterparts of a document entitled Termination of Lease executed as of April 8, 1992 ("Termination") which should be included as part of the filing recorded on April 12, 1989, Recordation No. 16282, as the next available recordation number.

The executing party to the enclosed Termination is:

Helm Financial Corporation ("Lessor")
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

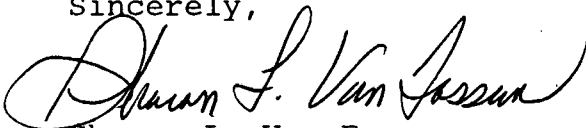
The Termination terminates the lease for the 115 open top coal hopper railcars described in Annex A to the Lease of Railroad Equipment dated as of March 1, 1989, as amended, between Lessor and Westmoreland Coal Sales Company (the "Lease") filed under ICC Recordation No. 16282 on April 12, 1989 at 9:45 AM.

A short summary of the document to appear in the ICC Index is as follows:

"Termination of Lease of Railroad Equipment"

Payment of the filing fee of sixteen dollars (\$16.00) is included in the enclosed check of \$112.00. Once the filing has been made, please return to bearer the stamped counterparts of the Termination of Agency and Management Agreement not needed for your files, together with fee receipt, the letter from the ICC acknowledging the filing, and the two extra copies of this transmittal letter.

Sincerely,



Sharon L. Van Fossan
Contract Administrator

svf
Enclosures

TERMINATION OF LEASE

RECORDATION NO. 16282-B FILED ICC
APR 20 1992 - 10:12 AM
INTERSTATE COMMERCE COMMISSION

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT, dated as of April 8, 1992 by Helm Financial Corporation, a California corporation ("Helm").


1. **Recitals:** Helm entered into the Lease of Railroad Equipment dated as of March 1, 1989, as amended (the "Lease"), with **WESTMORELAND COAL SALES COMPANY** with respect to one hundred fifteen (115) open top coal hoppers cars described in Annex A to the Lease (the "Units"). The Lease is on file at the Interstate Commerce Commission ("ICC") under Recordation Number 16282 filed on April 12, 1989 at 9:45 am.

The Lease was terminated on December 31, 1991. The purpose of this Termination of Lease is to provide a formal termination document for filing with the ICC.

2. **Termination:** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Helm, pursuant to due authority, has executed this Termination of Lease as of the date first written above.

HELM FINANCIAL CORPORATION

By: 
Title: President
Date: April 8, 1992

STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

On this 8th day of April, 1992, before me personally appeared Richard C. Ruchner, to me personally known, who, being by me duly sworn, says that he is President of **HELM FINANCIAL CORPORATION**, that said instrument was signed and sealed on behalf of said corporation and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Emma Susan Schmitt
Notary Public

My Commission Expires: June 16, 1995

[Notarial Seal]

